Note: These instructions are written for employees to address withholding from wages. However, this form can also be completed and submitted to a payer if an agreement was made to voluntarily withhold Illinois income tax from other (non-wage) Illinois income.

Who must complete Form IL-W-4?
If you are an employee, you must complete this form so your employer can withhold the correct amount of Illinois Income Tax from your pay. The amount withheld from your pay depends, in part, on the number of allowances you claim on this form.

Even if you claimed exemption from withholding on your federal Form W-4, U.S. Employee’s Withholding Allowance Certificate, because you do not expect to owe any federal income tax, you may be required to have Illinois Income Tax withheld from your pay (see Publication 130, Who is Required to Withhold Illinois Income Tax). If you are claiming exempt status from Illinois withholding, you must check the exempt status box on Form IL-W-4 and sign and date the certificate. Do not complete Lines 1 through 3.

If you are a resident of Iowa, Kentucky, Michigan, or Wisconsin, or a military spouse, see Form W-5-NR, Employees Statement of Nonresidence in Illinois, to determine if you are exempt.

When must I submit this form?
You should complete this form and give it to your employer on or before the date you start work. You must submit Form IL-W-4 when Illinois Income Tax is required to be withheld from compensation that you receive as an employee. You may file a new Form IL-W-4 any time your withholding allowances increase. If the number of your claimed allowances decreases, you must file a new Form IL-W-4 within 10 days. However, the death of a spouse or a dependent does not affect your withholding allowances until the next tax year.

When does my Form IL-W-4 take effect?
If you do not already have a Form IL-W-4 on file with your employer, this form will be effective for the first payment of compensation made to you after this form is filed. If you already have a Form IL-W-4 on file with this employer, your employer may allow any change you file on this form to become effective immediately, but is not required by law to change your withholding until the first payment of compensation is made to you after the first day of the next calendar quarter (that is, January 1, April 1, July 1, or October 1) that falls at least 30 days after the date you file the change with your employer.

Example: If you have a baby and file a new Form IL-W-4 with your employer to claim an additional allowance for the baby, your employer may immediately change the withholding for all future payments of compensation. However, if you file the new form on September 1, your employer does not have to change your withholding until the first payment of compensation is made to you after October 1. If you file the new form on September 2, your employer does not have to change your withholding until the first payment of compensation made to you after December 31.

How long is Form IL-W-4 valid?
Your Form IL-W-4 remains valid until a new form you have submitted takes effect or until your employer is required by the Department to disregard it. Your employer is required to disregard your Form IL-W-4 if:

- you claim total exemption from Illinois Income Tax withholding, but you have not filed a federal Form W-4 claiming total exemption, or
- the Internal Revenue Service (IRS) has instructed your employee to disregard your federal Form W-4.

What is an “exemption”? An “exemption” is a dollar amount on which you do not have to pay Illinois Income Tax that you may claim on your Illinois Income tax return.

What is an “allowance”? The dollar amount that is exempt from Illinois Income Tax is based on the number of allowances you claim on this form. As an employee, you receive one allowance unless you are claimed as a dependent on another person’s tax return (e.g., your parents claim you as a dependent on their tax return). If you are married, you may claim additional allowances for your spouse and any dependents that you are entitled to claim for federal income tax purposes. You also will receive additional allowances if you or your spouse are age 65 or older, or if you or your spouse are legally blind.

How do I figure the correct number of allowances?
Complete the worksheet on the back of this page to figure the correct number of allowances you are entitled to claim. Give your completed Form IL-W-4 to your employer. Keep the worksheet for your records.

Note: If you have more than one job or your spouse works, your withholding usually will be more accurate if you claim all of your allowances on the Form IL-W-4 for the highest paying job and claim zero on all of your other IL-W-4 forms.

How do I avoid underpaying my tax and owing a penalty?
You can avoid underpayment by reducing the number of allowances or requesting that your employer withhold an additional amount from your pay. Even if your withholding covers the tax you owe on your wages, if you have non-wage income that is taxable, such as interest on a bank account or dividends on an investment, you may have additional tax liability. If you owe more than $500 tax at the end of the year, you may owe a late-payment penalty or will be required to make estimated tax payments. For additional information on penalties see Publication 103, Uniform Penalties and Interest. Visit our website at tax.illinois.gov to obtain a copy.

Where do I get help?
- Visit our website at tax.illinois.gov
- Call our Taxpayer Assistance Division at 1-800-732-8866 or 217-782-3336
- Call our TDD (telecommunications device for the deaf) at 1-800-544-5304
- Write to ILLINOIS DEPARTMENT OF REVENUE PO BOX 19044 SPRINGFIELD IL 62794-9044
**Illinois Withholding Allowance Worksheet**

**General Information**
Complete this worksheet to figure your total withholding allowances.
Complete Step 1.
Complete Step 2 if
- you (or your spouse) are age 65 or older or legally blind, or
- you wrote an amount on Line 4 of the Deductions and Adjustments Worksheet for federal Form W-4.

If you have more than one job or your spouse works, your withholding usually will be more accurate if you claim all of your allowances on the Form IL-W-4 for the highest-paying job and claim zero on all of your other IL-W-4 forms.

You may reduce the number of allowances or request that your employer withhold an additional amount from your pay, which may help avoid having too little tax withheld.

**Step 1: Figure your basic personal allowances (including allowances for dependents)**
Check all that apply:

- [ ] No one else can claim me as a dependent.
- [ ] I can claim my spouse as a dependent.

1. Enter the total number of boxes you checked.

2. Enter the number of dependents (other than you or your spouse) you will claim on your tax return.

3. Add Lines 1 and 2. Enter the result. This is the total number of basic personal allowances to which you are entitled. You are not required to claim these allowances. The number of basic personal allowances that you choose to claim will determine how much money is withheld from your pay. See Line 4 for more information.

4. Enter the total number of basic personal allowances you choose to claim on this line and Line 1 of Form IL-W-4 below. This number may not exceed the amount on Line 3 above, however you can claim as few as zero. Entering lower numbers here will result in more money being withheld(deducted) from your pay.

**Step 2: Figure your additional allowances**
Check all that apply:

- [ ] I am 65 or older.
- [ ] My spouse is 65 or older.
- [ ] I am legally blind.
- [ ] My spouse is legally blind.

5. Enter the total number of boxes you checked.

6. Enter any amount that you reported on Line 4 of the Deductions and Adjustments Worksheet for federal Form W-4 plus any additional Illinois subtractions or deductions.

7. Divide Line 6 by 1,000. Round to the nearest whole number. Enter the result on Line 7.

8. Add Lines 5 and 7. Enter the result. This is the total number of additional allowances to which you are entitled. You are not required to claim these allowances. The number of additional allowances that you choose to claim will determine how much money is withheld from your pay.

9. Enter the total number of additional allowances you elect to claim on Line 2 of Form IL-W-4, below. This number may not exceed the amount on Line 8 above, however you can claim as few as zero. Entering lower numbers here will result in more money being withheld(deducted) from your pay.

**IMPORTANT:** If you want to have additional amounts withheld from your pay, you may enter a dollar amount on Line 3 of Form IL-W-4 below. This amount will be deducted from your pay in addition to the amounts that are withheld as a result of the allowances you have claimed.

Cut here and give the certificate to your employer. Keep the top portion for your records.

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**Illinois Department of Revenue**

**IL-W-4 Employee’s Illinois Withholding Allowance Certificate**

Social Security number

Name

Street address

City    State    ZIP

Check the box if you are exempt from federal and Illinois Income Tax withholding and sign and date the certificate.

1. Enter the total number of basic allowances that you are claiming (Step 1, Line 4, of the worksheet).

2. Enter the total number of additional allowances that you are claiming (Step 2, Line 9, of the worksheet).

3. Enter the additional amount you want withheld (deducted) from each pay.

I certify that I am entitled to the number of withholding allowances claimed on this certificate.

Your signature    Date

This form is authorized under the Illinois Income Tax Act. Disclosure of this information is required. Failure to provide information may result in this form not being processed and may result in a penalty.

IL-W-4 (R-12/14)